Accounting Journals On The Internet

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Abstract

To stay abreast of developments in their constantly changing field, AIS professionals should read and study relevant articles in accounting journals. An efficient and effective way to access pertinent literature is by utilizing journals that make their contents available via the Internet. To locate accounting journals that publish online, searches were first undertaken for sources of titles of publications that both are accounting-related and are journals. The 34 sources utilized yielded a total of 325 titles of accounting journals. Of these, 108 publish at least part of their contents online. The full-text of articles is available free over the Internet for 42 journals. An additional 25 publish their abstracts online. Further, the Tables of Contents for 37 more accounting journals are freely available electronically. Finally, four accounting journals permit Internet access with a subscription. The titles of the accounting journals, the extent of their electronic presence, and their URLs are presented in the accompanying Tables. Updates of this information will be exhibited at our website.

Introduction

One way accounting information systems (AIS) professionals can stay abreast of developments in the field of accounting is through reading relevant journal articles. Having Internet access to journals with coverage of accounting topics would be especially convenient.

To investigate the extent of Internet access to accounting journals, searches were conducted for sources of information regarding both journals and accounting publications. From these sources, titles of accounting journals were extracted and a database constructed. This database of titles of accounting journals allowed investigation as to whether the journal has an online presence and, if so, the extent of Internet access.

The findings show that some accounting journals provide free access to the full-text of articles

on the Internet, others publish abstracts electronically, and still others present Tables of Contents on their websites. A few journals make the contents of their publications available electronically by subscription. Finally, many accounting journals boast websites but choose to not post their contents electronically. The URLs for journals with websites are provided in the accompanying Tables and at our website.

Methodology

To search for titles of accounting journals, sources of information pertinent to both journals and accounting publications were sought. A total of 34 sources of information on the titles of accounting publications and the titles of journals was found. Some of the sources are hard copy while others are web-based. Appendix A describes the methods utilized to locate sources of accounting journals.

Readers with comments or questions are encouraged to contact the authors via email.

Of the 34 sources, 21 proved to be useful. That is, 21 listed journals with coverage of accounting topics.¹ Appendix B displays the useful sources.

From the information extracted from the sources, a database of the titles of accounting journals was developed. The titles of 325 accounting journals were located. The web addresses for many of the journals were available from the sources. Even if the URL for a journal was not known, an email address for the editor sometimes was. In these instances, a message was then sent to the editor requesting information on the presence of, or plans for, a website for the journal.

Employing the URLs provided by the sources or the editors, attempts were made to access the websites of the accounting journals. These efforts were normally successful. In a few instances, the website was not accessible by one researcher. A second researcher then attempted to gain entrance to the site on another day. Once access to a journal's website was established, the extent of its presence online was studied and recorded.

Results

Of the 325 journals, 159 boast an Internet presence. The extent of web access across the 159 journals varies considerably. Information available electronically ranges from publishing the full-text of articles online to having a website without any of the contents of the journal included.

Full-text

Forty-two of the journals allow access to the full-text of at least some articles online. Of these 42 journals, six are purely electronic; i.e., no hard-copy edition is available. The access to these articles is either free or by registration (which is free). Table 1 lists the journals and their URLs that publish the full-text of articles on the Internet; purely electronic journals are noted with an asterisk.²

Abstracts

Some journals do not allow free access to the full-text of articles online, but do publish abstracts electronically. By studying the abstracts, AIS professionals may be able to narrow the search for articles to those which are especially relevant and then proceed to the library to access those articles.³

The titles and URLs for the 25 journals which make abstracts available free online are shown in Table 2.

Tables of Contents

Some journals elect to not publish either full-text or abstracts electronically, but to make their Tables of Contents available free online. A total of 37 accounting journals fall in this category. AIS professionals can go to the Tables of Contents shown on the Internet to select articles that they may then wish to access at a library. Table 3 shows the titles and URLs for accounting journals that publish their Tables of Contents electronically.

Subscription

While some journals offer free Internet access to full-text, abstracts, or Tables of Contents, others make such information available electronically only by subscription. AIS professionals might choose to subscribe to these publications. The four journals shown in Table 4 all offer the full-text of articles electronically by subscription.

URLs Only

A total of 108 accounting journals allow access to the full-text of articles, abstracts, or the Tables of Contents (either freely or by subscription) on the Internet. Many other journals, while not making full-text, abstracts, or the Tables of Contents available electronically, do maintain websites. By accessing a journal's website, the AIS professional may be able to determine useful information such as broad categories of topics covered by the journal, how to subscribe to the hard-copy or Internet version, the names of the editor and the members of the editorial board, etc. Table

Table 1
Full-text Available^{a, b}

Title	URL
Academy of Accounting and Financial Studies Journal	www.alliedacademies.org/accounting/index.html
Accountancy	www.accountancymag.co.uk/indexa.htm
Accountancy International	www.accountancymag.co.uk/
Accountant's Ledger*	www.accountantsledger.com/currentissue.htm
Accounting & Business	www.acca.org.uk/resources.html
Accounting Horizons	www.rutgers.edu/accounting/raw/aaa/pubs/ah3-98.htm
Asian Journal of Business and Information Systems	www.wspc.com/journals/ajbis/ajbis.html
Auditing, Litigation and Tax*	www.ssrn.com/update/arn/arn_auditlit.html
Business Entities	www.wgl.com/tax/bet.html OR www.riatax.com/journals/be/befred.html
Business Finance	www.businessfinancemag.com/homepage/main.cfm
CGA Magazine	www.cga-canada.org/eng/magazine/default.htm
CMA Management	www.managementmag.com
The Connecticut CPA Chronicle	www.cs-cpa.org/Publications/Chronicle%20Cover%20Pg.htm
CPA Journal	www.luca.com/cpaj.htm
Electronic Accountant*	www.electronicaccountant.com
Electronic Banker*	www.electronicbanker.com
Estate Planning	www.riatax.com/journals/ep/epfred.html
Excise Tax Quarterly	www.ntea.com/fet/etq-indx.htm
Financial Accounting*	www.ssrn.com/som3/searchbyjournal
Information Systems Control Journal	www.isaca.org/pubshome.htm
International Journal of Forecasting	http://www.elsevier.nl/inca/homepage/sae/econbase/intfor/
Journal of Accountancy	www.aicpa.org/pubs/jofa
Journal of Accounting and Economics	www.elsevier.com/homepage/sae/econbase/jae/fp.sht
Journal of Business Ethics	www.wkap.nl/journalhome.htm/0167-4544
Journal of Business Strategies	http://coba.shsu.edu/jbs
Journal of Cost Analysis	www.erols.com/scea/journ_main.htm
Journal of Financial Planning	http://198.79.69.41/
Journal of International Taxation	www.riatax.com/journals/joit
Journal of Multistate Taxation and Incentives	www.wgl.com/tax/jmt.html
Journal of Taxation	www.wgl.com/tax/jtax.html OR www.riatax.com/journals/jtax/jtaxfred.html
Journal of Taxation of Employee Benefits	www.wgl.com/tax/ebtj.html OR www.riatax.com/journals/ebtj/ebtjfred.html
Journal of Taxation of Exempt Organizations	www.riatax.com/journals/eotj/eotjfred.html
Managerial Accounting*	www.ssrn.com/sol/searchbyjournal
New Jersey State Tax News	www.state.nj.us/treasury/taxation/pubnews.htm
Personal Financial Planning	www.wgl.com/journals/pfp/pfpfred.html
Practical Tax Strategies	www.riatax.com/journals/pts/ptsfred.html
Strategic Finance	www.strategicfinancemag.com
Taxation in Australia	www.taxia.asn.au/main.htm
Tax Planning International Review	www.bnai.com/tax/tpi.htm
TSU Business and Economic Review	http://www.troyst.edu/pubserv/html/cbes/html/review
Valuation Strategies	www.riatax.com/journals/vlr/vlrfred.html

a Note that each journal is listed once in these Tables. The journal is presented in the Tables of the "highest" category (full-text, abstracts, Tables of Contents, URL only) which it makes available electronically.

b Free or by registration (which is free)

* Purely electronic (no print edition)

Table 2
Abstracts^{a,B}

Title	URL
Accounting and Business Research	www.accountancymag.co.uk/abr/abr.htm
Accounting History	www2.deakin.edu.au/acc-fin/journal/journal.htm
Accounting Review	www.rutgers.edu/accounting/raw/aaa/pubs/acctrev.htm
Asia-Pacific Journal of Accounting	www.cityu.edu.hk/ac/
Auditing: A Journal of Practice and Theory (AJPT)	www.rutgers.edu/accounting/raw/aaa/audit/pubs.htm
Australian Accounting Review	www.cpaonline.com.au/bnr_home.htm
Behavioral Research in Accounting	http://hsb.baylor.edu/html/davisc/abo/bria/briahome.htm
British Accounting Review	www.academicpress.com/bar
Corporate Governance	www.blackwellpublishers.co.uk/asp/journal.asp?ref=0964-8410
Critical Perspectives on Accounting	www.academicpress.com/cpa
Decision Sciences	http://dsi.gsu.edu/dsj/vol30_3/index.htm
Eco-Management and Auditing	www3.interscience.wiley.com/cgi-bin/issuetoc?ID=60501334
The European Accounting Review	www.tandf.co.uk/journals/routledge/09638180.html
International Journal of Accounting	www.elsevier.com/inca/publications/store/6/2/0/1/7/9/ OR www.cba.uiuc.edu/ciera/publications/journal.html
International Journal of Auditing	www3.interscience.wiley.com/cgi-bin/jtoc?ID=6204
International Journal of Intelligent Systems in Accounting, Finance and Management	www3.interscience.wiley.com/cgi-bin/jtoc?ID=5697 OR www.usc.edu/schools/business/atisp/AI/IJISAFM/
Issues in Accounting Education	www.rutgers.edu/accounting/raw/aaa/pubs/issues.htm
Journal of the American Taxation Association (JATA)	www.uni.edu/ata/jata.html
Journal of Finance	www.afajof.org
Journal of International Business Studies	www.gsb.georgetown.edu/prog/jibs
Journal of Multinational Financial Management	www.elsevier.com/homepage/sae/econbase/mulfin/fp.sht
Management Accounting Research	www.academicpress.com/mar
National Tax Journal	www.ntanet.org/NTA.htm
Petroleum Accounting and Financial Management Journal	www.coba.unt.edu/ipa/tocs.htm
Research in Accounting Regulation (RAR)	http://weatherhead.cwru.edu/RAR

5 shows the URLs for the 51 accounting journals that maintain homepages, but do not publish full-text, abstracts, or Tables of Contents online.

Limitations And Update Work

AIS professionals should utilize the journals in the Tables and their URLs while bearing in mind several limitations of the research. First, the journal issues which are included in the electronic coverage vary considerably across the journals. For example, some may publish only issues from one

or a few prior years, some may include all archived editions, and others may only present the current issue or perhaps just one recent issue.

Another limitation is that the extent of online presence of journals changes constantly. In fact, when editors were emailed to request the journal's URL, some responded that the publication did not yet have a website, but was planning to launch one. Because of the evolving nature of the work, the accompanying Tables are likely to become outdated quickly. To address this concern, updated

Table 3
Tables of Contents^{a, b}

Title	URL
Accounting, Business and Financial History	www.tandf.co.uk/journals/routledge/09585206.html
Accounting Education: An International Journal	www.tandf.co.uk/journals/routledge/09639284.html
Accounting Education: A Journal of Theory, Practice and Research	www.publist.com/cgi-bin/show?plid=4758705
Accounting Enquiries	www.canisius.edu/~salvary/accenq.html
Accounting and Finance	www.blackwellpublishers.co.uk/journals/acfi/description
Accounting, Management and Information Technologies	www.elsevier.com/inca/publications/store/9/6/4/964.pub.htm
Accounting Organizations and Society	www.elsevier.com/inca/publications/store/4/8/6/486.pub.htm
Accounting Research Journal	www.bf.rmit.edu.au/Ecofin/arj.html
Asian Review of Accounting	www.cbs.curtin.edu.au/acc/ansa/index.htm
Asia-Pacific Financial Markets	www.wkap.nl/journalhome.htm/1387-2834
Contemporary Accounting Research	www.tcel.com/~car/index.htm
Cost Engineering	www.aicei.org/newdesign/library/welcome.shtml
Financial Accountability and Management	www.blackwellpublishers.co.uk/asp/journal.asp?ref=0267-4424
Governance	www.blackwellpublishers.co.uk/journals/gove/descript.htm
International Tax and Public Finance	www.wkap.nl/jrnlto.htm/0927-5940
Journal of Accounting, Auditing & Finance	www.stern.nyu.edu/acc/journals/jaaf.html OR http://auburnhouse.com/jaaf.htm
Journal of Accounting Case Research	http://www.cpat.us.com/information/tocacco4.htm
Journal of Accounting Education	www.elsevier.com/inca/publications/store/8/4/0/840.pub.htm
Journal of Accounting and Public Policy	www.elsevier.com/inca/publications/store/5/0/5/7/2/1/505721.pub.htm
Journal of Accounting Research	http://gsbwww.uchicago.edu/research/journals/jar/
Journal of Bank Cost & Management Accounting	www.amifs.org/journal.shtml
Journal of Business Finance & Accounting	www.blackwellpublishers.co.uk/journals/jbfa/descript.htm
Journal of Business Forecasting: Methods and Systems	www.ibforecast.com/jbf/
Journal of Business Research	www.elsevier.com/inca/publications/store/5/0/5/7/2/2/
Journal of International Accounting, Auditing & Taxation	www.elsevier.com/inca/publications/store/6/2/0/1/8/1/
Journal of International Financial Management and Accounting	www.blackwellpublishers.co.uk/asp/journal.asp?ref=0954-1314
Journal of Management and Governance	www.wkap.nl/journalhome.htm/1385-3457
Journal of Managerial Issues	www.pittstate.edu/econ/jmi.html
Journal of Public Budgeting, Accounting & Financial Management	www.fau.edu/divdept/cupa/journal.htm
Journal of Small Business Management	www.wvu.edu/colbe/research/bureau/jsbm.htm
Management Article Abstracts Online	http://gort.ucsd.edu/newjour/m/msg01442.html
Managerial Auditing Journal	www.mcb.co.uk/maj.htm
Practical Tax Lawyer	www.ali-aba.org/aliaba/ptxltoc.htm
Review of Accounting Information Systems	www.wapress.com
Review of Accounting Studies	www.wkap.nl/journalhome.htm/1380-6653
Review of Derivatives Research	www.wkap.nl/journalhome.htm/1380-6645
Review of Quantitative Finance and Accounting	www.wkap.nl/journalhome.htm/0924-865X

a Note that each journal is listed once in these Tables. The journal is presented in the Tables of the "highest" category (full-text, abstracts, Tables of Contents, URL only) which it makes available electronically.

b Free or by registration (which is free)

Table 4
Subscriptions Only^a

Title	URL
Abacus	www.blackwellpublishers.co.uk/asp/journal.asp?ref=0001-3072
Accounting, Auditing and Accountability Journal	www.mcb.co.uk/cgi-bin/journal1/aaaj
Accounting Forum	www.blackwellpublishers.co.uk/journals/accf/descript.htm
Tax Adviser	www.aicpa.org/pubs/taxadv/index.htm

1 Full-text available only by subscription; Tables of Contents, abstracts, or full-text is not free.

Table 5
URLs for Homepages^a

Title	URL
Accounting Educators' Journal	www.uidaho.edu
Accounting Historians Journal	http://weatherhead.cwru.edu/accounting/pub/journal/html
Accounting and the Public Interest	www.rutgers.edu/Accounting/raw/aaa/pi/journal/
Accounting Technology	www.faulkerngray.com/account/actt.htm
Advances in Accounting Education	www.elsevier.com/inca/publications/store/8/4/0/
Advances in International Accounting (AIIA)	www.jaipress.com/accounting/AdvancesInInternationalAccoun.htm
Bank Accounting and Finance	www.ijournals.com/jhp/baf.htm
Bottom Line	www.butterworths.com
Business Horizons	www.elsevier.com/inca/publications/store/6/2/0/1/4
CA Magazine	www.icas.org.uk/members/camag/camagazine.html
The Chartered Accountants Journal of New Zealand	www.icanz.co.nz/services/index.asp
Compensation Planning Journal	www.bnatax.com/tmweb/catalog/journals.html
Corporate Controller	www.wglcorpfinance.com/catalog/asp/COAC.asp?ID=1129
Corporate Finance Review	www.wglcorpfinance.com/catalog/asp/cmj.asp?ID=1127
Electronic Commerce Advisor	www.wglcorpfinance.com/catalog/asp/EDIU.asp?ID=1134
Estates, Gifts and Trusts Journal	www.bnatax.com/tmweb/catalog/journals.html
European Journal of Purchasing & Supply Management	www.elsevier.com/inca/publications/store/3/0/4/1/6/30416.pub.htm
Excise Tax Enquirer	www.ntea.com/fet/ete-indx.htm
Executive Accountant	www.icea.enta.net
Financial Planning Journal	www.bnatax.com/tmweb/catalog/journals.html
Government Finance Review	www.gfoa.org
Internal Auditing	www.wglcorpfinance.com/catalog/asp/INTA.asp?ID=1156
International Business Review	www.elsevier.com/inca/publications/store/3/0/8/5/8/
International HR Journal	www.wgl.com/hr/jicb.html
International Journal	http://www.bnatax.com/tmweb/catalog/journals.html
International Journal of Accounting Information Systems	www.elsevier.com/inca/publications/store/6/2/0/4/0/0/
International Journal of Commerce & Management	www.fiu.edu/org/iabd/journals.htm
International Research In Business Disciplines	www.fiu.edu/org/iabd/journals.htm
Journal of Accounting and Business Research	www.fiu.edu/org/iabd/journals.htm
Journal of Accounting, Ethics and Public Policy	http://www.dumontinst.com/pubs2.htm
Journal of Applied Business Research	www.wapress.com/jabr/index.html

Table 5 (continued)
URLs for Homepages^a

Journal of Business Education	www.abe.villanova.edu/jbe.html
Journal of Business and Psychology	www.wkap.nl/journalhome.htm/0889-3268
Journal of Compensation and Benefits	www.wgl.com/hr/jcb.html
Journal of Construction Accounting & Taxation	www.wglcorpfinance.com/catalog/asp/JCA.asp?ID=1157
Journal of Contemporary Business Issues	www.wiu.edu/
Journal of Corporate Accounting & Finance	www.interscience.wiley.com/jpages/1044-8136/
Journal of Corporate Taxation	www.wgl.com/tax/jct.html
Journal of Cost Management	www.wglcorpfinance.com/catalog/asp/ZMCM.asp?ID=1187
Journal of Forensic Accounting	www.rtedwards.com/journal/JFA
Journal of Management Accounting Research	http://aaa-mas.byu.edu/jmar/jmarhome.htm
Journal of Real Estate Taxation	www.wgl.com/tax/jret.html
Journal of Strategic Performance Measurement	www.wglcorpfinance.com/catalog/asp/JSPM.asp?ID=1158
Journal of Taxation of Investments	www.wgl.com/tax/jti.html
Management Accounting (England)	www.cima.org.uk/art/top.htm
Management Accounting (US - Quarterly)	www.rutgers.edu/Accounting/RAW/ima/
Mid-American Journal of Business	www.bbr.bsu.edu/bbr/majb OR www.bsu.edu/bbr/bbr/majb
Practical Accountant	www.faulknergray.com/account/prac.htm
Taxation for Accountants	www.wgl.com/tax/txac.html
Tax Law Review	www.wgl.com/tax/tlr.html
Tax Lawyer	www.lexis-nexis.com/lncs/sources/libcont/aba.html

a Note that each journal is listed once these Tables. The journal is presented in the Table of the "highest" category (full-text, abstracts, Tables of Contents, URL only) which it makes available electronically.

tables are available at our website.⁴

Other limitations relate to the sources of titles of accounting journals. Besides the 34 sources utilized, others could be available. Also, while we believe the 325 titles are a comprehensive listing of accounting journals, other journals addressing accounting topics may exist.⁵

Conclusion

To stay current in their field, AIS professionals should read and study relevant articles in professional journals. Journals that publish the full-text, abstracts, or Tables of Contents electronically, either free or by subscription, provide an efficient and effective manner in which AIS professionals can scour the literature.

By perusing 34 sources of information on accounting publications and journals, a total of 325 accounting journals were identified. Of these, 159 boast an Internet presence. The full-text of articles is available either free or by registration at the websites of 42 accounting journals. An additional 25 allow electronic access to abstracts while 37 publish their Tables of Contents online. Four other accounting journals make the full-text of articles available by subscription. Finally, 51 accounting journals boast a website, but do not publish full-text, abstracts, or Tables of Contents online. The titles of the accounting journals in each category and links to their sites are available at our website.

Suggestions for Future Research

Future research relating to the presence of ac-

counting journals on the Internet will center on three aspects of the work. First, locating updated or new sources of information on accounting journals is a priority. Secondly, armed with new or updated sources, the Tables (both hard-copy and at our website) can be updated to add new journals or possibly, to delete those which may no longer exist. Finally, the URLs for each journal will be checked periodically to ascertain if the information available at the journals' sites has changed. Please use the form at our website if you have information, either regarding individual journals or sources, which may help keep the site current.

Beyond updating the current research, other future work could focus on other business disciplines. The titles of journals and extent of Internet access in Finance, Management, Economics, and Marketing could be explored and compiled. Also, the same type of research could be performed in disciplines outside of business.

Endnotes

1. The remaining sources listed either journals which addressed other disciplines or publications which were not journals; i.e., they were

accounting directories, newsletters, and/or in-house publications.

2. Journals which offer the full-text of articles online also make Tables of Contents available electronically and may publish abstracts on the Internet. Journals are presented in the Tables in the "highest" category (full-text, abstracts, Tables of Contents, URL only).
3. Access may be via hard copy or through library subscription databases such as First-Search.
4. The URL is: <http://atech.wku.edu/~acct-journals>. The Tables are updated periodically.
5. Please let us know about other sources or other accounting journals via the form at our website.

References

1. Cabell, D. (ed.). 1997. *Cabell's Directory of Publishing Opportunities in Accounting, Economics, and Finance* (7th ed., 1997-1998).
2. Vargo, R. and H. Vargo. 1998. *The Author's Guide to Accounting and Financial Reporting Publications* (Revised Edition, 1998-1999).

Appendix A

Locating Sources of Accounting Journals

A variety of means were utilized to locate sources of accounting journals. First, commonly used hard copy and Internet sources were scrutinized. Hard-copy sources included, for example, *Cabell's Directory of Publishing Opportunities in Accounting, Economics, and Finance* and *The Author's Guide to Accounting and Financial Reporting Publications*. The websites of familiar organizations such as the American Accounting Association (AAA), the American Institute of Certified Public Accountants (AICPA), and Rutgers were also perused.

General purpose search engines such as Yahoo!, Excite, and AltaVista were the second manner used to search for titles of accounting journals. The third way was through suggestions made by publishers to the authors. The final method in which data on accounting journal titles was located was via work performed when searching for other accounting journals; research aimed at one or more titles sometimes led to other sources of titles.

Many titles were noted in more than one source. In such cases, the information in our database was assembled by combining the data from the various sources.

Appendix B
Sources of Information on Accounting Journals^a

<u>Source</u>	<u>Site Address/Title</u>
AAA	http://raw.rutgers.edu
AICPA	www.aicpa.org
AltaVista	www.altavista.com
Anbar	www.anbar.co.uk
ANet	nan.shh.fi/anet
Blackwell	www.blackwellpublishers.co.uk
Cabell's	Cabell's Directory of Publishing Opportunities in Accounting, Economics and Finance
Cameron	www.cameron.edu/~taisier/journals.htm
Economia	www.economia.unige.it/biblio/java/period.html
Elsevier	www.elsevier.com
Interscience	http://www3.interscience.wiley.com
MCB University Press	www.mcb.co.uk
Oregon State University	www.bus.orst.edu/tools/other/acc_fin/acc_fin.htm
PubList	www.publist.com
Routledge	www.routledge.com
Rutgers University	www.rutgers.edu/accounting/raw/Internet/Internet.htm
SSRN	www.ssrn.com
SSRN Papers	http://papers.ssrn.com
UCSD	http://gort.ucsd.edu/newjournal
Vargo	The Author's Guide to Accounting and Financial Reporting Publications
Warren, Gorham, & Lamont	www.wgl.com

- a A total of 34 sources of information were scrutinized for titles of journals; 21 of these yielded data related to accounting and are noted above.

Notes